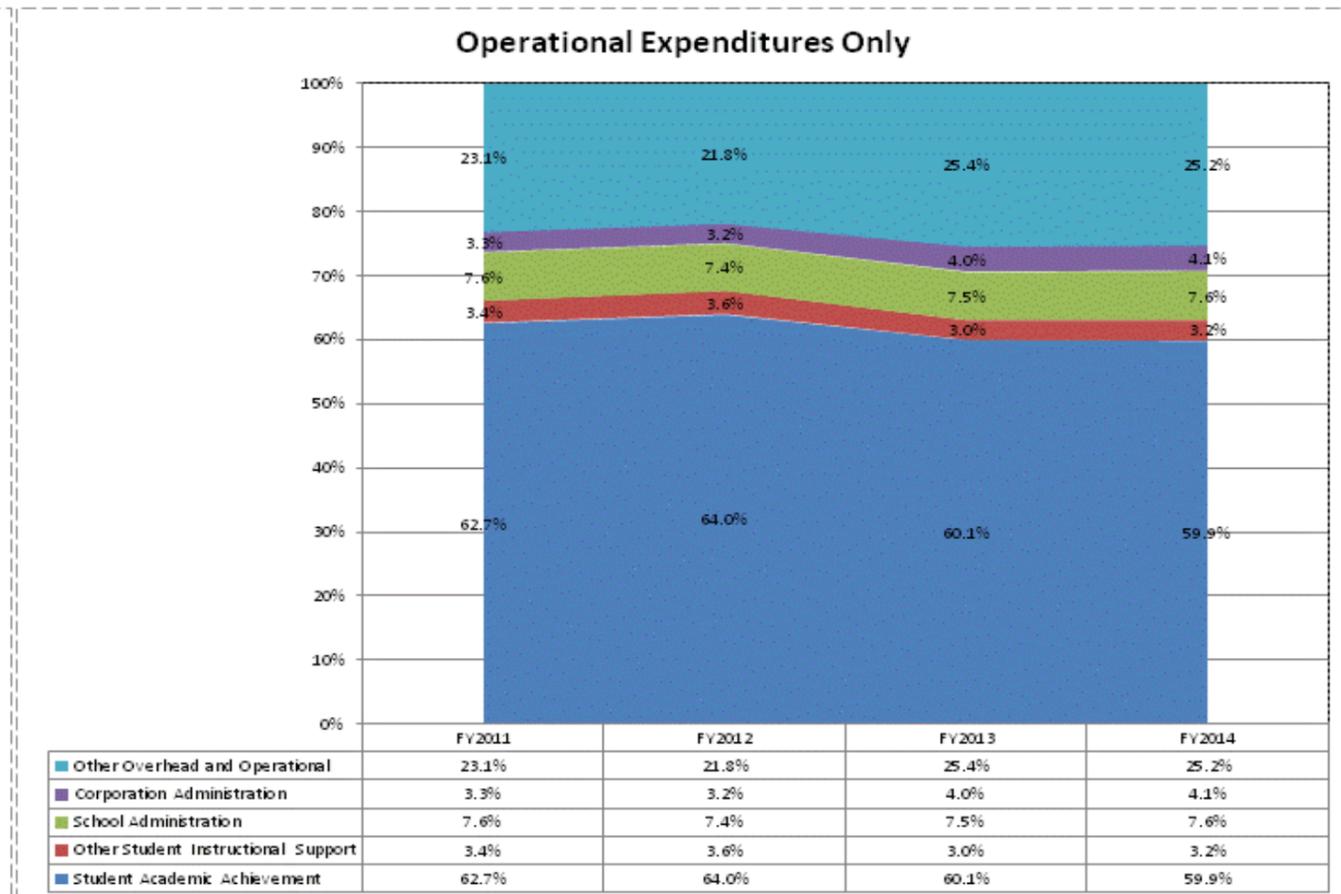
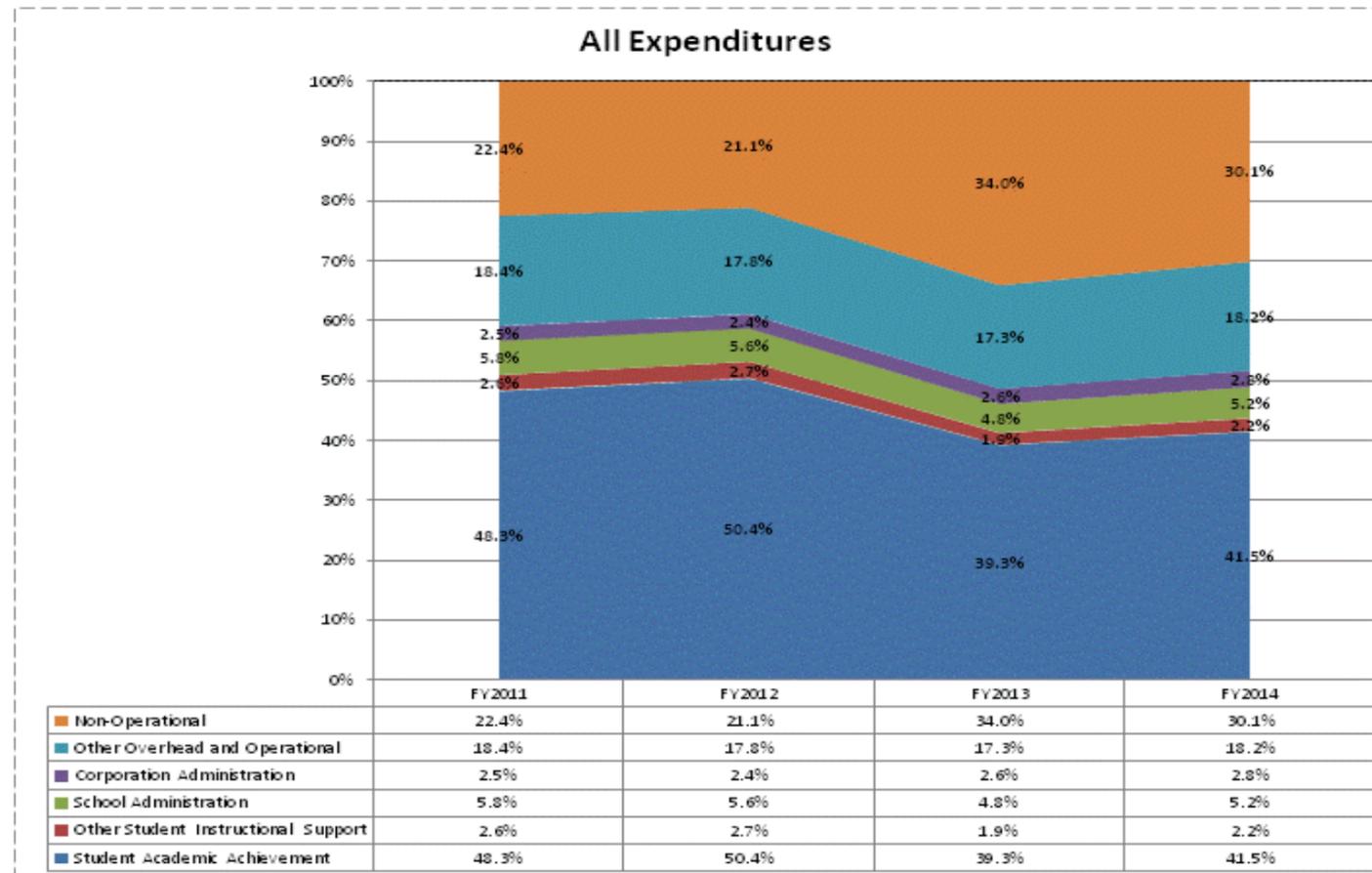


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rensselaer Central School Corp (3815)

Rensselaer Central School Corp (3815)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$7,874,347	53.1%	\$8,409,467	50.9%	\$7,735,971	39.3%	\$7,798,821	41.5%
Student Instructional Support	\$1,383,414	9.3%	\$1,409,752	8.5%	\$1,335,844	6.8%	\$1,382,695	7.4%
Overhead and Operational Nonoperational	\$3,605,918	24.3%	\$3,941,269	23.9%	\$3,919,300	19.9%	\$3,945,174	21.0%
Nonoperational	\$1,978,586	13.3%	\$2,745,024	16.6%	\$6,700,284	34.0%	\$5,648,633	30.1%
Grand Total	\$14,842,264		\$16,505,512		\$19,691,399		\$18,775,323	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.4%	59.5%	46.1%	48.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rensselaer Central School Corp (3815)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$53,032	\$55,369	N/A	N/A	4%
11050 Regular Programs; Full Day Kindergarten	\$14,663	\$55,382	\$228,249	\$227,870	> 500%	311%	0%
11100 Regular Programs; Elementary	\$1,993,569	\$2,826,760	\$2,375,776	\$2,279,404	14%	-19%	-4%
11200 Regular Programs; Middle/Junior High	\$1,076,498	\$1,413,979	\$1,289,326	\$1,271,530	18%	-10%	-1%
11300 Regular Programs; High School	\$1,148,014	\$1,474,442	\$1,410,345	\$1,511,887	32%	3%	7%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$27,000	\$16,200	\$39,600	\$42,000	56%	159%	6%
11410 Vocational Education; Agriculture A	\$78,720	\$144,508	\$83,362	\$87,489	11%	-39%	5%
11440 Vocational Education; Health Occupations	\$0	\$46,879	\$40,090	\$37,419	N/A	-20%	-7%
11450 Vocational Education; Consumer and Homemaking	\$0	\$50,415	\$55,629	\$57,719	N/A	14%	4%
11490 Vocational Education; Industrial Education B	\$67,157	\$105,364	\$116,120	\$118,135	76%	12%	2%
11590 Other Vocational Education Programs	\$214,891	\$188,390	\$195,480	\$189,966	-12%	1%	-3%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$1,994	\$12,259	\$5,186	\$0	-100%	-100%	-100%
12210 Mental Disabilities; Mild Mental Disabilities	\$212,148	\$240,907	\$122,472	\$134,488	-37%	-44%	10%
12220 Mental Disabilities; Moderate Mental Disabilities	\$226,746	\$336,493	\$351,951	\$376,225	66%	12%	7%
12350 Physical Impairment; Homebound	\$35,475	\$21,310	\$1,634	\$0	-100%	-100%	-100%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$206,715	\$269,529	\$232,335	\$207,973	1%	-23%	-10%
12510 Culturally Different; Communication Disorders	\$0	\$4,828	\$12,901	\$13,489	N/A	179%	5%
12610 Learning Disability	\$219,217	\$293,006	\$357,095	\$329,533	50%	12%	-8%
12810 Special Education Preschool	\$37,225	\$50,523	\$120,522	\$124,058	233%	146%	3%
12900 Other Special Programs	\$0	\$0	\$16,393	\$20,939	N/A	N/A	28%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$685	\$660	\$901	\$661	-4%	0%	-27%
14100 Summer School Programs; Elementary	\$0	\$5,730	\$1,928	\$4,932	N/A	-14%	156%
14200 Summer School Programs; Middle/Junior High School	\$7,234	\$2,615	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$41,960	\$65,111	\$23,396	\$19,481	-54%	-70%	-17%
16100 Remediation Testing	\$10,655	\$6,196	\$12,448	\$13,109	23%	112%	5%
16200 Preventive Remediation	\$66,772	\$25,772	\$0	\$0	-100%	-100%	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$50,248	\$33,118	\$22,741	\$21,574	-57%	-35%	-5%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$114,832	\$90,861	\$55,111	\$42,684	-63%	-53%	-23%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$68,015	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$3,040	\$38,149	\$41,210	\$25,350	> 500%	-34%	-38%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,801	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$150,803	\$157,891	\$115,220	\$117,481	-22%	-26%	2%
22230 Library/Media Services; Audiovisual	\$2,012	\$545	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$35,000	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$98,595	\$177,682	\$222,825	\$236,074	139%	33%	6%
22900 Other Support Service, Instructional Staff	\$0	\$21,011	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$207,619	\$232,952	\$33,639	\$103,419	-50%	-56%	207%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$80,133	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$31,038	\$13,431	N/A	N/A	-57%
26497 2007 Account Code - Teachers Retirement Fund	\$376,804	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,708,091	\$8,409,467	\$7,735,971	\$7,798,821	16%	-7%	1%
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$500	\$492	N/A	N/A	-2%
21220 Guidance Services; Counseling Services	\$229,115	\$291,352	\$274,118	\$272,907	19%	-6%	0%
21230 Guidance Services; Appraisal Services	\$11,653	\$4,476	\$13	\$0	-100%	-100%	-100%
21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$687	N/A	N/A	N/A
21310 Health Services; Service Area Direction	\$48,174	\$60,985	\$64,514	\$58,056	21%	-5%	-10%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rensselaer Central School Corp (3815)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$90,552	\$142,382	\$40,777	\$72,866	-20%	-49%	79%
21530 Speech Pathology and Audiology Services; Audiology Services	\$54,625	\$0	\$0	\$0	-100%	N/A	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$632	\$0	\$1,580	\$494	-22%	N/A	-69%
24100 Office of The Principal	\$713,404	\$910,557	\$954,342	\$977,193	37%	7%	2%
Student Instructional Support Total	\$1,148,156	\$1,409,752	\$1,335,844	\$1,382,695	20%	-2%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$58,077	\$65,252	\$67,633	\$69,163	19%	6%	2%
23150 Board of Education; Legal Services	\$6,032	\$12,640	\$13,403	\$17,455	189%	38%	30%
23160 Board of Education; Promotion Expenses	\$57	\$0	\$0	\$0	-100%	N/A	N/A
23190 Board of Education; Other Governing Body Services	\$3,410	\$0	\$1,100	\$7,950	133%	N/A	> 500%
23210 Executive Administration; Office of The Superintendent	\$182,489	\$291,939	\$414,074	\$408,780	124%	40%	-1%
23220 Executive Administration; Community Relations	\$0	\$11,122	\$13,946	\$16,822	N/A	51%	21%
23230 Executive Administration; Staff Relations and Negotiations	\$1,522	\$2,668	\$886	\$557	-63%	-79%	-37%
25110 Fiscal Services; Office of The Business Manager	\$10,500	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$2,689	\$1,917	\$5,347	\$4,061	51%	112%	-24%
25195 Other Fiscal Services; Bank Account Service Charge	\$265	\$1,802	\$150	\$183	-31%	-90%	22%
25196 Other Fiscal Services; Cash Change	\$0	\$200	\$0	\$500	N/A	150%	N/A
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$335	\$423	N/A	N/A	27%
25990 Other Support Services, Central	\$993	\$7,112	\$0	\$0	-100%	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,481,965	\$1,619,492	\$1,622,223	\$1,655,852	12%	2%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$51,004	\$69,118	\$14,956	\$20,571	-60%	-70%	38%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$81,034	\$168,032	\$94,081	\$95,116	17%	-43%	1%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,393	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$55,919	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,626	\$8,250	\$11,685	\$7,257	29%	-12%	-38%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$26,182	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$136,962	\$64,072	\$105,756	\$92,999	-32%	45%	-12%
27010 Student Transportation; Service Area Direction	\$53,690	\$125,043	\$93,676	\$101,284	89%	-19%	8%
27100 Student Transportation; Vehicle Operation	\$269,778	\$311,412	\$271,910	\$270,206	0%	-13%	-1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$165,990	\$245,500	\$265,702	\$279,550	68%	14%	5%
27400 Student Transportation; Purchase of School Buses	\$132,486	\$191,111	\$0	\$179,813	36%	-6%	N/A
27500 Student Transportation; Insurance on Buses	\$24,270	\$16,275	\$11,415	\$12,782	-47%	-21%	12%
27700 Student Transportation; Contracted Transportation Services	\$3,191	\$688	\$4,623	\$405	-87%	-41%	-91%
27900 Student Transportation; Other Student Transportation Services	\$2,305	\$3,851	\$575	\$409	-82%	-89%	-29%
27910 Student Transportation; Bus Driver Training	\$1,804	\$1,444	\$1,359	\$1,003	-44%	-31%	-26%
31200 Food Services Operations; Food Preparation and Dispensing	\$321,595	\$328,667	\$499,214	\$316,816	-1%	-4%	-37%
31400 Food Services Operations; Food Purchases	\$304,164	\$393,661	\$384,352	\$328,930	8%	-16%	-14%
31900 Other Food Services	\$0	\$0	\$20,899	\$30,105	N/A	N/A	44%
Overhead and Operational Total	\$3,359,209	\$3,941,269	\$3,919,300	\$3,945,174	17%	0%	1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$947	\$4,559	\$3,400	\$1,270	34%	-72%	-63%
33200 Community Recreation	\$30,906	\$14,507	\$33,791	\$37,334	21%	157%	10%
33400 Athletic Coaches	\$172,191	\$193,874	\$169,731	\$168,680	-2%	-13%	-1%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$21,917	\$116,112	\$4,286	N/A	-80%	-96%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$109,671	\$363,590	\$2,864,794	\$2,464,390	> 500%	> 500%	-14%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$340,771	\$340,935	N/A	N/A	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$342	\$33,753	\$7,160	\$28,806	> 500%	-15%	302%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rensselaer Central School Corp (3815)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$45,582	\$144,769	\$271,567	N/A	496%	88%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,210	\$45,050	\$26,964	\$29,377	373%	-35%	9%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$240,750	\$710,239	\$689,429	\$319,629	33%	-55%	-54%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	-\$77,171	\$282,814	-\$124,870	N/A	N/A	-144%
51100 Debt Services; Principal on Debt; Bonds	\$253,331	\$253,475	\$251,584	\$568,207	124%	124%	126%
52200 Debt Services; Interest on Debt; Temporary Loans	\$35,928	\$49,649	\$1,713	\$21,288	-41%	-57%	> 500%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$44,056	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,084,000	\$1,086,000	\$1,716,000	\$1,406,500	30%	30%	-18%
54200 Common School Fund; Principal	\$0	\$0	\$49,186	\$65,235	N/A	N/A	33%
54250 Common School Fund; Interest	\$0	\$0	\$2,066	\$1,944	N/A	N/A	-6%
Nonoperational Total	\$1,934,275	\$2,745,024	\$6,700,284	\$5,648,633	192%	106%	-16%
Prorated By Fund							
26491 2007 Account Code - PERF	\$47,619	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$596,627	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$71,175	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$834,446	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$20,480	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$122,186	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,692,534	\$0	\$0	\$0	N/A	N/A	N/A